

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

KOLLEL MATEHEFRAIM, LLC,

Debtor.
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GEORGE B. DANIELS, District Judge:

By Order dated October 2, 2007, the appellant-debtor was granted a final extension, until October 10, 2007, to file its memorandum of law in support of its appeal. The Order further provided that, if appellant fails to submit its memorandum by October 10th, this appeal will be dismissed.

Appellant has, to date, never filed its memorandum. Accordingly, the appeal is hereby dismissed.

Dated: New York, New York
March 31, 2008

SO ORDERED:



GEORGE B. DANIELS
United States District Judge

